Mr. Vema Reddi.—There are a good number of minor tanks in the State and on account of the distinction between major and minor tanks, progress and restoration work is very slow. The *kandayam* under minor tanks should be reduced to half of what it is now. As contribution has to be paid before any repairs are done, there is no progress at all in the restoration of minor tanks. The portion of the raiyats' contribution may be paid by Government and treated as *takavi* loans.

Revenue Commissioner.—The present rules provide for *takavi* loans being given when people are not able to pay contribution. Some allotment is made every year for the restoration and repair of minor tanks. Government are taking all possible steps for effecting rapid improvements in this direction. Progress has been slow on account of various causes. Labour cannot be had, contractors could not be found and no proper materials are available. We have been devising all possible means as we want progress to be more rapid. If members have any practical suggestions to make as to how progress could be effected more rapidly, they will be quite welcome.

Mr. Karnic Krishnamurti Rao.—What I meant to say was there has not been as much progress as there ought to have been. More contractors may be trained. No facilities have been given for restoration of minor tanks in inam villages.

Dewan.—Noted.

SUBJECT No. 12.

Amendment of the Income-tax Regulation.

Mr. Kannasettappa, Chikballapur Taluk.

The provision in the Income-tax Regulation to the effect that tax has to be paid on income derived from house property even though the house is in the occupation of the owner may be removed.

Dewan.—The subject may be taken up afterwards along with other similar representations on the subject.

SUBJECT No. 13.

Amendment of the Village Offices Regulation.

Messrs. S. R. Balakrishna Rao, Shimoga Taluk; P. Venkappaiya, Shimoga District Board and Narasimha Jois, Nagar Sabha.

Mr. S. R. Balakrishna Rao.—A limitation period of three years has been fixed in the Village Offices Regulation for the institution of suits for right to offices. This should be increased to 12 years. According to the Limitation Act, 12 years have been fixed even for small things, *e.g.*, property of the value of Rs. 5 The provisions of Section 18 of the Limitation Regulation should be incorporated into the Mysore Village Offices Regulation which should be amended suitably.

Mr. Huchveere Gowda.—There was a rule formerly limiting the period in such cases to 12 years. It